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IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

APPLICANTS: Hong-Kook Min, et al. **EXAMINER:** Matthew C. Landau
SERIAL NO.: 10/726,911 **GROUP ART UNIT:** 2815
FILED: December 23, 2003 **DOCKET:** 8836-214 (IB12285-US)
FOR: NON-VOLATILE MEMORY DEVICE HAVING DUAL GATE
METHOD OF FORMING THE SAME

Commissioner of Patents
P.O. Box 1450
Alexandria, VA. 22313-1450

RESPONSE TO NOTICE OF NON-COMPLIANT AMENDMENT

In response to the Notice of Non-Compliant Amendment mailed on October 12, 2005, Applicants submit herewith replacement sheets containing the "Listing of Claims" section of the Amendment filed on July 26, 2005, wherein status identifier for Claims 4 and 11 have been changed to "currently amended".

Respectfully submitted,


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CERTIFICATE OF MAILING UNDER 37 C.F.R. §1.8(a)

I hereby certify that this replacement sheet was deposited with the United States Postal Service as first class mail, postpaid in an envelope, addressed to the: Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450, on the date indicated below.

Dated: November 7, 2005


Frank Chau